

## EMPLOYEE BENEFIT AND PENSION TRUST FUNDS

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Medical Insurance Premium Retirement Plan Fund - to account for monies held by the County on behalf of employees to pay their insurance premiums upon their retirement on a tax-free basis.

County Section 125 Plan Fund - to account for monies held by the County on behalf of employees to pay for medical costs, child care, and insurance premiums on a tax-free basis.

Las Vegas Valley Water District Pension Plan Fund - to account for activities of the Las Vegas Valley Water District retirement plan.

Clark County, Nevada  
Employee Benefit and Pension Trust Funds  
Combining Statement of Net Position  
June 30, 2017  
(With comparative totals for June 30, 2016)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2017	2016
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,052,759	\$ 581,537	\$ -	\$ 1,634,296	\$ 1,795,907
With fiscal agent:					
Money market funds	95,872	-	2,071,149	2,167,021	1,251,141
Insurance account and contracts	-	-	2,503,803	2,503,803	4,647,456
Domestic equity funds	-	-	225,207,284	225,207,284	179,995,447
Domestic bond funds	-	-	96,208,620	96,208,620	88,870,824
International equity fund	-	-	59,290,314	59,290,314	44,956,271
Global REIT	-	-	11,335,519	11,335,519	11,215,646
Interest receivable	2,690	1,486	42,276	46,452	95,878
Total Assets	1,151,321	583,023	396,658,965	398,393,309	332,828,570
<b>Liabilities</b>					
Accrued expenses	1,150	141,469	-	142,619	109,342
<b>Net Position</b>					
Restricted for pension benefits and other purposes	\$ 1,150,171	\$ 441,554	\$ 396,658,965	\$ 398,250,690	\$ 332,719,228

Clark County, Nevada  
Employee Benefit and Pension Trust Funds  
Combining Statement of Changes in Net Position  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2017	2016
<b>Additions</b>					
Contributions					
Contributions from employer	\$ -	\$ -	\$ 31,069,130	\$ 31,069,130	\$ 29,414,230
Contributions from employees	14,528	-	118,901	133,429	232,010
Total contributions	14,528	-	31,188,031	31,202,559	29,646,240
Investment earnings					
Interest	1,457	538	173,415	175,410	230,530
Net increase (decrease) in fair value of investments	-	-	49,216,856	49,216,856	3,903,193
Total investment earnings	1,457	538	49,390,271	49,392,266	4,133,723
Less investment expense	-	-	(121,863)	(121,863)	(114,938)
Net investment earnings	1,457	538	49,268,408	49,270,403	4,018,785
Total additions	15,985	538	80,456,439	80,472,962	33,665,025
<b>Deductions</b>					
General and administrative	-	-	344,057	344,057	370,847
Benefit payments	209,100	-	14,388,343	14,597,443	11,888,397
Total deductions	209,100	-	14,732,400	14,941,500	12,259,244
Change in net position	(193,115)	538	65,724,039	65,531,462	21,405,781
<b>Net Position</b>					
Beginning of year	1,343,286	441,016	330,934,926	332,719,228	311,313,447
End of year	\$ 1,150,171	\$ 441,554	\$ 396,658,965	\$ 398,250,690	\$ 332,719,228